

## Table of Contents

### Appendix

Financial Policies .....	5-2
Salary Schedule .....	5-09
Position History .....	5-11
Community Support Schedules.....	5-13
City Statistics .....	5-14
Principal Property Taxpayers/Major Employers .....	5-15
Census Comparisons .....	5-17
Glossary of Terms.....	5-18
List of Acronyms and Abbreviations .....	5-22

## CITY OF BURIEN FINANCIAL POLICIES

The City's Financial Policies are intended to serve as a Council-approved set of values and expectations for Council Members, City staff, citizens and other interested parties who may do business with the City. The use of the term "City" refers to all City officials and staff who are responsible for the activities to carry out these policies. The policies describe expectations for financial planning, budgeting, accounting, reporting and other management practices. They have been prepared to assure prudent financial management and responsible stewardship of the City's financial and physical resources.

### A. City Funds

The City shall utilize "governmental fund accounting" as the organizational structure for its financial activities. The following funds have been established for budgeting, accounting and reporting.

#### OPERATING FUNDS

1. The *General Fund* is the general operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in another fund.
2. The *Street Fund* is required by state law to account for dedicated state-shared gas tax revenue. The City's business license fee revenue, solid waste franchise fees and solid waste utility taxes are also deposited in this fund. Monies in the Street Fund are used for street maintenance and transportation capital projects.
3. The *Surface Water Management Fund* accounts for the maintenance and capital improvements to the City's storm and surface water drainage system. Revenues come from fees collected from residential and commercial property owners.

#### RESERVE FUNDS

1. The *Equipment Replacement Reserve Fund* provides monies for the orderly replacement of City assets with a value over \$5,000 and with an estimated service life of three or more years. All monies come from the City's Operating Funds (General, Street, and Surface Water Management).
2. The *Public Works Reserve Fund* is utilized for debt service or to accumulate monies for future Capital Improvement Program projects. Funding sources include the Real Estate Excise Tax (REET), Park Mitigation Fees, and transfers from the General Fund.
3. The *Capital Project Reserve* was established to accumulate monies from the City's annual property tax levy for future Capital Improvement Program projects.
4. The *Art in Public Places Fund* accounts for contributions, donations and commissions on sales of art displayed in public places along with 1% of construction contracts for City owned buildings, transit centers and parks.
5. The *Local Improvement District (LID) Guaranty Fund* is required by State law to maintain a balance of not less than 10% of the City's outstanding LID assessments. All monies in the Fund come from the Street Fund; any monies in excess of the needs of the LID Guaranty Fund are returned to the Street Fund.

## DEBT SERVICE FUND

1. The City maintains a single *Debt Service Fund* to account for the resources necessary to pay principal and interest when due on the City's outstanding General Obligation Bonds, Local Improvement District Bonds, and Public Works Trust Fund Loans.

## CAPITAL IMPROVEMENT PROGRAM FUNDS

Four Capital Improvement Program Funds have been established to account for the revenues and expenditures associated with the following Capital Improvement Program project areas:

1. Parks and General Government;
2. Town Square;
3. Transportation; and
4. Surface Water Management.

## B. Resource Planning

1. To assure stability and continuity in City services, the City will prepare and update on a biennial basis a six-year Financial Forecast for all City Operating and Reserve Funds. This biennial planning process will enable citizens, staff, advisory committees, and the City Council to discuss current and future programs, service levels, and capital facility needs.
2. The relationship between the Operating and Capital Budgets will be incorporated into the Financial Forecasts and Budgets. Maintenance and operating costs associated with new Capital Improvement Program projects shall be disclosed in the Capital Budget when projects are being considered and included in the Operating Budget when the projects are complete.
3. The City Manager shall develop on a biennial basis a Financial Planning calendar that will provide for the timely update of the six-year Financial Forecasts for all City Operating and Reserve Funds along with the biennial process to develop, review, and adopt the City's Operating and Capital Budgets.
4. The City's Operating and Capital Budgets will implement City Council adopted goals and policies, long-range plans, and service choices for the community.
5. The City will use "prudent revenue and expenditure assumptions" in the development of the six-year Financial Forecasts, and Operating and Capital Budgets. Revenue and expenditure estimates shall be conservative to generally produce variances from budget estimates in the 3% to 5% range for overall fund revenues and 3% to 5% range for overall fund expenditures.
6. One-time resources shall be identified and shall be used to support one-time expenditures. Ongoing expenditure programs shall only be supported by ongoing resources.
7. Where estimated expenditures and fund balances exceed estimated resources for any Financial Forecast, potential options to bring the six-year Financial Forecasts into balance shall be included as an integral part of the Budget process.

### C. Fund Balance and Reserve Levels

Budgeted fund balances shall be established at a minimum of 15% of budgeted recurring revenue for the General Fund and 5% of budgeted recurring revenues for the Street and Surface Water Management Funds. The City's General Fund Reserve shall be increased to 17.5% with the adoption of the 2015-16 biennial budget then 20% with the adoption of the 2017-18 biennial budget. The City hereby establishes and will maintain reservations of Fund Balance, as defined in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy shall only apply to the City's governmental funds. Fund Balance shall be composed of the following five categories:

1. Non-Spendable Fund Balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the principal of an endowment fund).
2. Restricted Fund Balance – Amounts that can be spent only for the specific purposes stipulated by external resource providers (such as grantors), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Restrictions may only be changed or lifted with the consent of the resource providers.
3. Committed Fund Balance – Amounts that can be used only for the specific purposes determined by formal action of the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.
4. Assigned Fund Balance – Amounts the City intends to use for a specific purpose.
5. Unassigned Fund Balance – The residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are the portion of fund balance that is not obligated or specifically designated and is available for any purpose.

The Finance Director shall have the authority to assign amounts of fund balance to a specific purpose; however, before expenditure, amounts must be appropriated by the City Council.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first.

When expenditures are incurred for purposes for which amounts in any of unrestricted fund balance classifications can be used, committed amounts shall be reduced first, followed by assigned amounts and then unassigned amounts.

### D. Resource Allocation

The City Council has established the following allocations for designated revenues:

1. Not less than 1.25% of annual General Fund expenditures will be for Human Services programs.
2. A minimum of 40% and a maximum of 50% of Business and Occupation Tax Revenues are dedicated to expanded Economic Development programs and activities.

**E. Accounting, Budget, and Financial Practice Policies**

1. The City will maintain an accounting and financial reporting system that fully meets professional standards, state accounting requirements, and standards used by debt rating agencies.
2. Financial procedures shall be developed to assure appropriate controls are in place to protect City assets and to provide for the development of timely financial reporting.
3. Procurement policies and procedures shall be developed and periodically updated as needed to meet legal requirements and assure effective and competitive purchasing practices.
4. The City will strive to maintain at least an “A1” bond rating from Moody’s Investor Services.
5. The Finance Director shall provide to the City Council not less than quarterly a Financial Status Report for all City Funds. This Report will include comparisons of actual revenue and expenditure performance to the respective Budget estimates. Where revenue collections are, or are anticipated to be significantly less than Budget estimates, and/or, where expenditures are, or are anticipated to be significantly greater than Budget estimates, the Finance Director shall include recommendations for possible adjustments or actions.
6. In accordance with state law, the City Manager is authorized to transfer budgeted amounts within any fund; however, any revisions that alter the total expenditure authority (appropriation) of a fund, that increase the total number of authorized employee positions, or that increase any salary range within the pay classification system in the budget by more than 5% must be approved by the City Council.
7. City checks for the payment of claims may be issued prior to the City Council’s review and approval of such claims, provided that the City Manager and/or Finance Director have put in place the provisions of RCW 42.24.180 which include the following:
  - a. The Auditing Officer and individuals designated to sign checks shall have in place an official bond for the faithful discharge of his or her duties in an amount equal to or exceeding \$50,000;
  - b. The City Council shall adopt contracting, hiring, purchasing and disbursing policies that implement effective internal controls;
  - c. The City Council shall provide for its review of the documentation supporting claims paid and for City Council approval of all checks issued for payment of claims at a Council meeting within one month of issuance of the checks; and
  - d. The City Council shall require that if, upon its review, it disapproves some claims, the Finance Director and individuals designated to sign checks shall jointly establish the disapproved claims as receivables of the City and pursue collection diligently until the amounts disapproved are collected or until the City Council is satisfied and approves the claims.

**F. Revenue Policies**

1. To minimize the impact of cyclical economic downturns on General Fund revenues and services, the City will attempt to diversify its economic base.
2. Where the City has authority to establish and change fees and charges, all such fees and charges shall be adjusted annually for inflation, based on the change in the Implicit Price Deflator (IPD) for State and Local Government Consumption Expenditures and Gross Investment for the twelve month period ending June 30, or other applicable index or measure.
3. The City will establish cost recovery policies for fee supported services which consider the relative public/private benefits received from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will determine the percentage of full service costs to be recovered through fees. The level of cost recovery may be adjusted to ensure that rates are current, equitable, and competitive and cover that percentage of the total cost deemed appropriate. Staff shall submit periodic financial reports to the Council on the progress in meeting the policies.
4. Grant revenue will be included in the City's Financial Forecasts and Budgets when it is probable the City will receive the grant award.
5. Property taxes levied for general government operations will be at least 1% more than levied in the prior year plus the amount received as a result of new construction. Effective with the 2012 Property Tax Levy, 90% of the Property Taxes will be allocated to the General Fund and 10% will be allocated to the Capital Projects Reserve Fund.

**G. Capital Improvement Program Policies**

1. The City will plan for capital improvements over a multi-year period. The Capital Improvement Program will directly relate to the City's long-range plans and policies. When capital improvements are being planned, maintenance & operating costs will be estimated and identified within the City's Financial Forecasts. When the capital projects are complete, monies will be included in the City's Operating Budget to provide for maintenance and operating costs.
2. To plan for replacement of the City's physical assets, the City shall maintain a current inventory of all of the City assets, their condition, and estimated replacement costs. The City shall maintain an Equipment Replacement Reserve Fund consisting of cash reserves set aside each year to provide for the timely and orderly replacement of assets. The Equipment Replacement Reserve Fund shall be included in the update of the City's Financial Forecasts.
3. The City will maintain an "Art in Public Places Fund" for the purpose of providing funds for art in capital improvement projects funded wholly or in part by the City of Burien for construction or remodeling of government owned public buildings, transit centers and parks.
4. A capital project is defined as a project of a nonrecurring nature with a cost of \$25,000 or more and estimated service life of at least 10 years including major renovations of existing facilities. Routine maintenance of existing facilities, however, should not be included in capital requests.
5. The Adopted Capital Facilities Element of the Burien Comprehensive Plan provides guidance regarding the development of the City's Capital Improvement Program.

6. For each Fund included in the Capital Improvement Program (Parks and General Government, Town Square, Transportation, and Surface Water Management), funding sources will be identified so that it will be clear what local funds, grant funds, and other revenue sources are supporting each program.
7. The City will use Community Development Block Grant capital funds for eligible capital projects that are included in the City's adopted Capital Improvement Program. The funds will only be spent on eligible projects that benefit low and moderate income individuals as defined in the Community Development Block Grant regulations.

#### **H. Debt Policies**

1. When evaluating the use of councilmanic debt and the associated debt service obligations, a financial feasibility analysis will be performed including the City's ability to make debt service payments, taking into account revenue fluctuations associated with periodic economic cycles.
2. Voted and councilmanic debt will be used prudently in a manner to avoid any adverse impact on the City's credit rating.
3. The City will establish appropriate procedures to assure compliance with its bond covenants and all other applicable federal, state, and local laws, policies or regulations.
4. Debt may be used on a limited basis for specific short-term cash flow needs. Debt will not be used to fund long-term revenue shortages. For major capital projects with long-term useful lives (normally 20 years or more) and where costs exceed short-term cash flows, debt may be used provided there is sufficient discretionary revenue within the Financial Forecasts Plan to service the debt without disrupting the City's existing service delivery programs.

#### **I. Investment Policies**

1. The City will follow state law and the following criteria in priority order when investing City monies:
  - a. Preserve capital through prudent financial investments;
  - b. Maintain sufficient liquidity so that monies are available when needed; and
  - c. Achieve the best available rate of return.
2. The City will provide the appropriate accounting and reporting for any private donations or monies held in trust by the City.

#### **J. Financial Management and Organizational Review Policies**

1. The City Manager will periodically review the City's organizational structure to assure that it is responsive to current conditions; and to eliminate service duplication within the organization and with other local government jurisdictions. Periodic performance audits may be used to assess organizational costs and effectiveness. Periodic budget reviews shall be made to examine departmental and/or program line-item costs. The City Manager has the authority to revise the organizational structure to improve performance and address opportunities, within the adopted budget.
2. The City Manager will periodically evaluate the City's administrative and direct service delivery systems to determine whether a service should be provided by the City, by agreement with a qualified and competitively priced private or public contractor, or eliminated due to changes in community needs and expectations.

3. The City Council will adopt, through the biennial Budget, service levels, a work program, and performance standards that reflect City revenues, community expectations and legal requirements. The City is committed to examining how it provides services so that service levels and performance standards are met or exceeded at the least cost to the public.
4. The City's compensation structure (salaries and benefits) will be reviewed at least every three years. The City's compensation structure shall be competitive with that of comparable public sector employers in the relevant recruiting or market area; however, no adjustments shall be made if it is determined the City does not have the ability to pay. The criteria for reviewing employee salaries and benefits will also include internal comparability for similar jobs. If relevant private sector comparisons are available, they will be considered. Annual cost of living adjustments will be based on 90% of the change in the Seattle-Tacoma-Bremerton Urban Wage Earners and Clerical Workers Consumer Price Index for all items the twelve-month period ending June 30, or other applicable index or measure, rounded to the nearest one-tenth percent.
5. The City will, within available resources, maintain the productivity of staff through a supportive working environment, which includes appropriate equipment, supplies, materials, and professional staff development.
6. The City will evaluate its use of intergovernmental service contracts to prevent duplication of services and to assure an effective and efficient service delivery system to the community.
7. The City adopts biennial budgets at the start of every odd-numbered year. The biennial budget provides a two-year expenditure appropriation with side-by-side one-year budget displays. To avoid overspending the two-year appropriation too quickly, departments are held to single-year budgets and are generally not able to commit funds from the second year of the biennium before it begins. The City Manager may approve the carryover of unspent funds from the first year to the second year if it is determined that a program and/or project was not complete at the end of the year and funds are available.

#### **K. Contract Approval Authority**

The approval authority for execution of City contracts is as follows:

1. The City Manager will have authority to sign contracts up to \$25,000.
2. The City Manager will have authority to sign contracts over \$25,000 for equipment, goods, and services that are included in the Adopted Budget. The City Manager shall provide a report of such contracts signed as part of the quarterly financial report.
3. Contracts that exceed Adopted Budget spending authority must be placed on the Council agenda for discussion and approval.
4. Contracts over \$25,000 for initiatives not included in the Adopted Budget must be placed on the Council agenda for discussion and approval.
5. All capital projects in which there is a material change in scope must be placed on the Council agenda for discussion and approval.



## **2015 Salary Schedule**

### **Regular Part-time and Regular Full-time**

<b>Grade</b>	<b>Title</b>	<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	<b><u>5</u></b>
480	Accounting Assistant	4,048	4,250	4,463	4,686	4,920
510	Accounting Technician	4,359	4,577	4,806	5,046	5,298
760	Administrative Services Manager	8,082	8,486	8,910	9,356	9,824
780	Assistant Public Works Director	8,491	8,916	9,362	9,830	10,322
710	Building Official	7,144	7,501	7,876	8,270	8,683
840	City Attorney	9,849	10,341	10,858	11,401	11,971
630	City Clerk	5,862	6,155	6,463	6,786	7,125
640	Civil Engineer - Journey Level	6,009	6,309	6,624	6,955	7,303
680	Civil Engineer II	6,632	6,964	7,312	7,678	8,062
560	Code Compliance Officer	4,931	5,178	5,437	5,709	5,994
510	Code Specialist	4,359	4,577	4,806	5,046	5,298
570	Combination Bldg Inspector	5,054	5,307	5,572	5,851	6,144
650	Communications Officer	6,159	6,467	6,790	7,130	7,486
840	Community Development Director	9,849	10,341	10,858	11,401	11,971
550	Computer Support Technician	4,811	5,052	5,305	5,570	5,848
480	Department Assistant	4,048	4,250	4,463	4,686	4,920
760	Economic Development Manager	8,082	8,486	8,910	9,356	9,824
610	Economic Development Specialist	5,578	5,857	6,150	6,458	6,781
570	Electrical Inspector	5,054	5,307	5,572	5,851	6,144
550	Executive Assistant	4,811	5,052	5,305	5,570	5,848
840	Finance Director	9,849	10,341	10,858	11,401	11,971
400	Front Desk Assistant	3,324	3,490	3,664	3,847	4,039
560	Management Analyst	4,931	5,178	5,437	5,709	5,994
480	Paralegal	4,048	4,250	4,463	4,686	4,920
470	Park & Facility Maintenance Worker	3,949	4,146	4,353	4,571	4,800
670	Parks Development & Operation Mgr	6,470	6,793	7,133	7,490	7,865
550	Parks Maintenance Supervisor	4,811	5,052	5,305	5,570	5,848
840	Parks, Rec, and Cultural Svcs Director	9,849	10,341	10,858	11,401	11,971
480	Permit Technician	4,048	4,250	4,463	4,686	4,920
580	Planner	5,181	5,440	5,712	5,998	6,298
840	Public Works Director	9,849	10,341	10,858	11,401	11,971
440	PW Maintenance Worker I	3,668	3,851	4,044	4,246	4,458
470	PW Maintenance Worker II	3,949	4,146	4,353	4,571	4,800
520	PW Maintenance Worker III	4,467	4,690	4,925	5,171	5,430
260	Recreation Leader III	2,352	2,470	2,593	2,723	2,859
670	Recreation Manager	6,470	6,793	7,133	7,490	7,865
490	Recreation Specialist	4,149	4,356	4,574	4,803	5,043
550	Recreation Supervisor	4,811	5,052	5,305	5,570	5,848
530	Right of Way Inspector	4,580	4,809	5,049	5,301	5,566
600	Senior Accountant	5,443	5,715	6,001	6,301	6,616
630	Senior Financial Analyst	5,862	6,155	6,463	6,786	7,125
630	Senior Planner	5,862	6,155	6,463	6,786	7,125
560	Stormwater Engineering Technician	4,931	5,178	5,437	5,709	5,994
660	Street & Stormwater Maint. Mgr	6,313	6,629	6,960	7,308	7,673
620	Systems and GIS Administrator	5,719	6,005	6,305	6,620	6,951

## **2015 Salary Schedule**

### ***Intermittent and Temporary Staff***

<b>Grade</b>	<b>Title</b>	<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	<b><u>5</u></b>
I270	Comm. Outreach/Engagement Intern	\$ 13.36	\$ 14.03	\$ 14.73	\$ 15.47	\$ 16.24
I220	Custodian	\$ 11.82	\$ 12.40	\$ 13.02	\$ 13.67	\$ 14.35
I270	Economic Development Intern	\$ 13.36	\$ 14.03	\$ 14.73	\$ 15.47	\$ 16.24
I230	Facility Attendant	\$ 12.10	\$ 12.71	\$ 13.34	\$ 14.01	\$ 14.71
I410	Front Desk Assistant	\$ 18.89	\$ 19.83	\$ 20.83	\$ 21.87	\$ 22.96
I310	GIS Intern	\$ 14.75	\$ 15.48	\$ 16.26	\$ 17.07	\$ 17.93
I210	Park Maintenance Assistant	\$ 11.52	\$ 12.09	\$ 12.70	\$ 13.33	\$ 14.00
I611	Parking Enforcement Officer	\$ 31.47	\$ 33.04	\$ 34.69	\$ 36.43	\$ 38.25
I262	PW Maintenance Assistant	\$ 13.26	\$ 13.92	\$ 14.62	\$ 15.35	\$ 16.12
I140	Recreation Leader I	\$ 9.69	\$ 10.18	\$ 10.68	\$ 11.22	\$ 11.78
I201	Recreation Leader II	\$ 11.28	\$ 11.84	\$ 12.44	\$ 13.06	\$ 13.71
I261	Recreation Leader III	\$ 13.14	\$ 13.79	\$ 14.49	\$ 15.21	\$ 15.98
I361	Scanner	\$ 16.87	\$ 17.71	\$ 18.59	\$ 19.52	\$ 20.50

### 2015-2016 Position History

Full-Time Equivalent (FTE) Position	2012 Authorized FTE	2013 Authorized FTE	2014 Authorized FTE	2015 Adopted FTE	2016 Adopted FTE
Administrative Services Manager	0.00	0.00	0.00	1.00	1.00
Accountant	0.88	0.00	0.00	0.00	0.00
Accounting Assistant	2.00	2.00	1.00	1.00	1.00
Accounting Manager	1.00	0.00	0.00	0.00	0.00
Accounting Technician	0.00	0.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	0.00	0.00	0.00
Building Official	1.00	1.00	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00
Civil Engineer II	4.00	3.25	3.00	3.00	3.00
Civil Engineer - Journey Level	0.00	0.00	1.00	1.00	1.00
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00
Code Specialist	0.00	1.00	1.00	1.00	1.00
Combination Building Inspector/Plans Examiner	2.00	2.00	2.00	2.00	2.00
Computer Support Technician	1.00	1.00	1.00	1.00	1.00
Communications Officer	0.00	0.00	0.00	1.00	1.00
Community Development Director	1.00	1.00	1.00	1.00	1.00
Department Assistant	5.23	5.23	5.23	5.23	5.23
Deputy Public Works Director	0.00	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Economic Development Specialist	0.00	0.00	0.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00	1.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00	1.00
Finance Analyst	0.00	1.00	1.00	0.00	0.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Front Desk Assistant	0.00	0.75	0.75	0.75	0.75
Government Relations Specialist	0.25	0.00	0.00	0.00	0.00
Human Resources Manager	1.00	1.00	1.00	0.00	0.00
Information Systems/GIS Analyst	1.00	0.00	0.00	0.00	0.00
Information Systems/GIS Manager	1.00	0.00	0.00	0.00	0.00
Maintenance Worker III	4.00	3.00	3.00	3.00	3.00
Maintenance Worker II	4.00	6.00	6.00	6.00	6.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.70	1.70	1.70	1.70	1.70
Office Assistant	1.00	0.00	0.00	0.00	0.00
Paralegal	1.00	1.00	1.00	1.00	1.00

<b>Full-Time Equivalent (FTE) Position</b>	<b>2012 Authorized FTE</b>	<b>2013 Authorized FTE</b>	<b>2014 Authorized FTE</b>	<b>2015 Adopted FTE</b>	<b>2016 Adopted FTE</b>
Park and Facilities Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Park Development/Operations Manager	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Parks, Recreation, and Cultural Services Director	1.00	1.00	1.00	1.00	1.00
Permit Technician	2.00	1.00	1.00	1.00	1.00
Planner	1.80	0.80	2.80	2.80	2.80
Public Information Officer	0.55	0.55	0.55	0.00	0.00
Public Works Director	1.00	1.00	1.00	1.00	1.00
Recreation Leader III	0.80	0.80	0.93	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	3.55	3.55	3.55	3.55	3.55
Recreation Supervisor	2.75	2.75	2.75	2.75	2.75
Right of Way (ROW) Inspector	2.00	1.00	1.00	1.00	1.00
Secretary/ Receptionist	1.63	0.88	0.88	0.88	0.88
Senior Accountant	0.00	1.00	1.00	1.00	1.00
Senior Finance Analyst	0.00	0.00	0.00	1.00	1.00
Senior Planner	2.00	2.00	1.00	1.00	1.00
Street/Stormwater Maint. Mgr.	1.00	1.00	1.00	1.00	1.00
Stormwater Engineering Technician	1.00	1.00	1.00	1.00	1.00
Systems and GIS Administrator	0.00	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>67.13</b>	<b>65.25</b>	<b>66.13</b>	<b>67.65</b>	<b>67.65</b>

<b>Intermittent and Temporary Positions</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Community Outreach Intern	0.00	0.00	0.22	0.50	0.50
Custodian	0.43	0.43	0.45	0.45	0.45
Scanner	0.60	0.50	0.50	0.50	0.50
Economic Development Intern	0.00	0.00	0.21	0.50	0.50
GIS Intern	0.00	0.00	0.28	0.50	0.50
Maintenance Assistants - Street	3.00	3.50	3.50	3.50	3.50
Maintenance Assistants - SWM	3.00	2.00	2.00	2.00	2.00
Parking Enforcement Officer	0.30	0.30	0.30	0.30	0.30
Parks and Recreation Intermittent/Temp	0.00	4.66	6.02	6.40	6.40
<b>Total Intermittent and Temporary</b>	<b>7.33</b>	<b>11.38</b>	<b>13.48</b>	<b>14.65</b>	<b>14.65</b>
<b>Total Staffing</b>	<b>74.46</b>	<b>76.63</b>	<b>79.61</b>	<b>82.30</b>	<b>82.30</b>

### 2015-2016 Human Services Final Funding Awards

	Agency Name	Program Description	2015-2016 Final Award (per year)	2013-2014 Amount Awarded (per year)
1	Auburn Youth Resources	Street Outreach to Homeless Youth	\$5,000	\$0
2	Catholic Community Services of King County	Emergency Assistance Program	13,500	10,500
3	Child Care Resources	Child Care Consumer Education and Provider Quality Improvement	5,000	5,000
4	Crisis Clinic	King County 211	8,500	8,500
5	Crisis Clinic	Teen Link	1,000	1,000
6	Domestic Abuse Women's Network	Domestic Violence Community Advocacy Program	2,500	2,000
7	Domestic Abuse Women's Network	Housing/Shelter	8,000	8,000
8	Dynamic Partners	Children with Special Needs	6,000	5,000
9	HealthPoint	Primary Medical Care	10,000	10,000
10	Highline Area Food Bank	Food Bank	13,500	10,000
11	Hospitality House	Women's Homeless Shelter	10,000	10,000
12	King County Sexual Assault Resource Center	Comprehensive Sexual Assault Services	7,500	7,500
13	Matt Griffin YMCA - Youth Programs	School Age Childcare at Seahurst Elementary School	12,000	12,000
14	Multi-Service Center	Shelter & Transitional Housing	4,500	4,000
15	Navos	Employment Services	8,000	6,000
16	Para Los Ninos	Aprendamos Juntos (Let's Learn Together)	15,000	15,000
	Pregnancy Aid of So. King County	Pregnancy Aid	Did not apply.	1,500
17	Seattle-King County Dept. of Public Health	South King Cty Mobile Medical Program- Dental Services	10,000	0
18	Senior Services - Meals on Wheels	Senior Services - Meals on Wheels	5,500	5,000
19	Senior Services Hyde Shuttles	Hyde Shuttles	2,000	2,000
20	South King Council of Human Services	Capacity Building Project	1,500	2,000
21	Southwest Youth and Family Services	New Futures Children and Family Programs	22,000	32,000
22	St Vincent de Paul - St Bernadette Conference	Eviction Prevention Program	13,000	12,000
23	Tukwila Pantry	Food Bank/M meal Program	7,000	5,000
24	White Center Food Bank	Food Bank	13,500	10,000
25	YWCA-Seattle-King-Snohomish	Children's Domestic Violence Services	8,000	8,000
		<b>Subtotal</b>	<b>\$212,500</b>	<b>\$192,000</b>
	Reserve	Implementation of Roadmap to Address Homelessness	5,000	
	Emergency Voucher Program	Gift Cards/Hotel/Bus Passes	1,500	1,000
	Share1App/City of Kent	On-line Participation Fee	1,000	3,000
	Increase Human Services Funding from 1% to 1.25%	To be allocated after Roadmap to Address Homelessness Project is complete.	55,000	
	Contingency			10,000
	2014 Contingency:	\$10,000 to Auburn Youth Resources		
	2013 Contingency:	\$5,000 to Transform Burien		
		\$2,500 to Highline Area Food Bank		
		\$2,500 to White Center Food Bank		
		<b>TOTAL</b>	<b>\$275,000</b>	<b>\$206,000</b>

**2015 Arts and Culture Funding**  
**Arts Commission Subcommittee Recommendations**

	<b>Name of Agency</b>	<b>Program Description</b>	<b>Amount Requested</b>	<b>Amount Recommended</b>	<b>Past Burien Allocations</b>
1	B-Town Beat	B-Town Beat and Art Alley	\$1,000	\$500	2014 - \$1,000
2	Burien Actors Theatre	2015 Bill and Peggy Hunt Playwrights Festival	\$3,000	\$2,200	2014 - \$2,000, 2013 - \$2,000, 2012-\$2,500, 2011- \$2,500, 2010-\$2,000, 2009-\$3,000, 2007, 2005- \$1,500, 2004, 2003 - \$1,000, 2002 - \$1,000; 1999 - \$2,000 1998 - \$12,000 CPI commitment for new facility
3	Burien Arts Association	Student Art Workshops	\$2,500	\$1,000	2014-\$1,200, 2013-\$1,000, 2012-\$1,000, 2011-\$1,500, 2010-\$2,000, 2009- \$4,000, 2008 - \$10,000 operations; 2007-\$750
4	Highline Community Symphonic Band	2015 Community Concerts	\$2,500	\$1,000	2014-\$1,000, 2013-\$2,000, 2012-1,000, 2011- \$1,500, 2010, \$1,000, 2009-\$1,500, 2008- \$1,000; 2007-\$1,250; 2006-\$1,500, 2005-2003 - \$2,000, 2001 - \$2,100
5	Highline Historical Society	Sustained Support for General Operations	\$3,500	\$2,500	2014 - \$3,000, 2013 - \$3,000, 2012-\$3,000, 2011, 2010-\$3,000, 2009-\$10,000, 2008- \$10,000 for operations
6	The Hi-Liners Inc.	Mainstage 2015 Production	\$5,000	2,200	2014 - \$2,500, 2013 - \$2,500, 2012 - \$3,000, 2011 - \$3,000, 2010 - \$2,500, 2009-2008 - \$3,000, 2007-2004 - \$2,500; 2003 - \$3,000, 2002 - \$3,250, 2001 - \$3,200, 2000 - \$2,000, 1999 - \$1,500 , 1998-1997 - \$750, 1996 - \$1,500, 1995 - \$4,000
7	Navos	Building Cultural Bridges for Youth	\$3,000	\$1,500	2014 - \$3,000
8	Northwest Associated Arts (NWAA)	2015 Choral Sounds Northwest and Youth Choruses Concerts	\$7,500	\$4,500	2014 - \$4,500, 2013 - \$4,750, 2012 - \$5,000, 2011 - \$5,000, 2010 - \$4,000, 2009 - \$5,000, 2008-2003 - \$3,000, 2002 - \$3,850, 2001-2000 - \$3,000, 1999 - \$2,000, 1998 - \$1,000, 1997 - \$3,000, 1996 - \$1,000
9	Northwest Symphony Orchestra	Year 2015 Concerts	\$8,000	\$4,200	2014 - \$4,500, 2013 - \$4,750, 2012 - \$5,000, 2011 - \$5,000, 2010- \$4,000, 2009 - \$5,000, 2008-2007 - \$3,000, 2006- 2004 - \$3,500, 2003 - \$3,000, 2002 - \$3,950; 2001- \$3,800, 2000-1997 - \$4,000
10	Pothjanaporn Kanokkaew	2015 Thai New Years for ALL	\$10,000	0	
11	Yon Lemieux	Woodland Creatures Gathering	\$900	\$400	
		<b>TOTAL</b>	<b>\$46,900</b>	<b>\$20,000</b>	

Statistics and General Information	
Date of Incorporation:	February 28, 1993
Form of Government:	Council-Manager
Type of Government:	Non-Charter, Optional Code City
Land area in square miles, 2012:	10
Population (as of 4/1/2014) :	48,240
Number of City employees:	
Full-Time Equivalents, 2015	67.65
Elections:	
Number of Precints (as of 11/25/2013)	47
Number of Active Registered Voters	24,150
Fire Protection:	Provided by King County Fire District #2 and Fire District #11
Police Protection:	Contracted with King County Sheriff's Office
	Dedicated Personnel - 40.8
Utility Services (Water, Sewer, Power):	Provided by outside public and private entities
Parks and Recreation:	
Parks (Acres), 2012	390
Playgrounds, 2012	49
Streets:	
Centerline Miles, 2012	140
Total Roadways- Lane Miles, 2014	303
Library:	Operated by the King County Library System

***City of Burien Principal Property Taxpayers - 2013***

Rank	Taxpayer	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
1	Vintage Park Partners LLC	\$ 45,088,000	1.13%
2	A T & T Communications	32,906,027	0.82%
3	Burien Plaza LLC	21,752,300	0.54%
4	Fred Meyer, Inc.	18,734,365	0.47%
5	Qwest Corporation (formerly US West Communications)	16,065,123	0.40%
6	MG South Hills Apts. LLC	14,630,000	0.37%
7	Puget Sound Energy	14,471,068	0.36%
8	Burien Town Plaza LLC	14,424,500	0.36%
9	Maple Pointe-126 LLC	11,718,000	0.29%
10	Powell-Five Corners Associates	11,530,000	0.29%
Total Assessed Valuation - Principal Property Tax Payers		201,319,383	5.03%
Total Assessed Valuation - All Others		3,803,980,075	94.97%
<b>Total Assessed Valuation</b>		<b>\$ 4,005,299,458</b>	<b>100.00%</b>

Source: King County Department of Assessments

**Major Employers in Burien**

Burien's residents work in the City and commute to other nearby cities, including Seattle and Bellevue. The City's economy is based on a variety of government, health care, commercial, and retail enterprises. The largest local employers are listed below:

***City of Burien Major Employers - 2013***

Rank	Employer	Employees	% of Total City Employment
1	Highline School District #401	2,150	29.97%
2	Highline Medical Center	1,100	15.33%
3	Fred Meyer	216	3.01%
4	Burien Toyota, Inc.	152	2.12%
5	Burien Nursing & Rehabilitation Center	117	1.63%
6	Safeway Stores	110	1.53%
7	Schick Shadel	105	1.46%
8	Wizards Restaurant	99	1.38%
9	Rainier Golf & Country Club	90	1.25%
10	City of Burien	72	1.00%
11	Ruth Dykeman Children's Center	71	0.99%
12	Albertsons #473	70	0.98%
13	Group Health Cooperative	66	0.92%
14	Albertsons #411	60	0.84%
15	McDonalds	57	0.79%
Total number of employees - Major Employers		4,535	63.21%
Total number of employees - Other Employers		2,640	36.79%
<b>Total Employees working in Burien</b>		<b>7,175</b>	<b>100.00%</b>

Source: City of Burien Business License Records



Census Data	Burien	Seattle	King County	State
<b>Population</b>				
Population, 2013 estimate	49,858	652,405	2,044,449	6,971,406
Population, 2010 (April 1) estimates base	48,072	608,662	1,931,262	6,724,543
Population, percent change, April 1, 2010 to July 1, 2013	3.7%	7.2%	5.9%	3.7%
Households, 2009-2013	17,488	288,439	802,606	2,629,126
Persons per household, 2009-2013	2.60	2.08	2.42	2.54
<b>Age*</b>				
Persons under 18 years, percent, 2010	22.4%	15.4%	21.1%	22.9%
Persons 65 years and over, percent, 2010	12.8%	10.8%	11.9%	13.6%
<b>Race*</b>				
White alone, percent, 2010 (a)	63.5%	69.5%	70.8%	81.2%
Black or African American alone, percent, 2010 (a)	5.9%	7.9%	6.6%	4.0%
American Indian and Alaska Native alone, percent, 2010 (a)	1.5%	0.8%	1.1%	1.9%
Asian alone, percent, 2010 (a)	9.9%	13.8%	15.9%	7.9%
Native Hawaiian and Other Pacific Islander alone, percent, 2010 (a)	1.8%	0.4%	0.8%	0.7%
Two or More Races, percent, 2010	5.9%	5.1%	4.8%	4.4%
Hispanic or Latino, percent, 2010 (b)	20.7%	6.6%	9.3%	11.9%
White alone, not Hispanic or Latino, percent, 2010	57.0%	66.3%	63.2%	71.0%
<b>Housing</b>				
Median value of owner-occupied housing units, 2009-2013	\$275,700	\$433,800	\$377,300	\$262,100
<b>Residence</b>				
Living in same house 1 year & over, percent, 2009-2013	80.2%	77.4%	81.5%	82.7%
Foreign born persons, percent, 2009-2013	24.5%	17.7%	17.7%	13.2%
<b>Language at Home</b>				
Population over age 5 that speak language other than English at home, 2009-2013	34.7%	22.4%	25.9%	18.5%
<b>Income</b>				
Per capita money income in past 12 months (2013 dollars), 2009-2013	\$26,722	\$43,237	\$39,911	\$30,742

Source: United States Census Bureau

\*Most recent data from 2010 for Burien and Seattle, 2013 for King County and Washington

(a) Includes persons reporting only one race.

(b) Hispanics may be of any race, so also are included in applicable race categories.

## **GLOSSARY OF TERMS**

**ACCOUNTING SYSTEM.** The total structure of records and procedures designed to discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds or organizational components.

**ACCRUAL BASIS.** The recording of the financial effects of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**AD VALOREM TAX.** A tax based on value (e.g., a property tax).

**ANNUAL BUDGET.** A budget applicable to a single fiscal year.

**APPROPRIATED BUDGET.** The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

**APPROPRIATION.** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**ASSESSED VALUATION.** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**BARS.** Budgeting, Accounting & Reporting System. Refers to the accounting rules established by the Washington State Auditor's Office, including a prescribed chart of accounts.

**BASIS OF ACCOUNTING.** A term used in reference to when revenues, expenditures, expenses and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**BENEFITS.** Costs paid by the City on behalf of its employees. Examples include: medical and dental insurance, retirement, deferred compensation, life insurance and worker's compensation.

**BUDGET.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**BUDGET DOCUMENT.** The instrument used to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

**BUDGET MESSAGE.** A general discussion of the proposed budget as presented in writing by the budget-making

authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's actual financial experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**BUDGETARY CONTROL.** The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**CAPITAL ASSETS.** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**CAPITAL EXPENDITURES.** Expenditures of current financial resources for constructing or purchasing capital assets. Under the modified accrual basis of accounting these acquired assets appear as expenditures in the fund statements, however under the current reporting model these acquired assets are recognized as assets in the basic financial statements

**CAPITAL IMPROVEMENT PLAN.** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**CAPITAL PROJECT FUND.** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

**DEBT SERVICE FUND.** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DELINQUENT TAXES.** Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

**ENCUMBRANCE.** Commitments for unperformed contracts for goods or services.

**EXPENDITURES.** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

**FISCAL YEAR.** A 12 -month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, and related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE.** The difference between fund assets and fund liabilities of governmental and similar trust funds.

**GENERAL FUND.** The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL LONG TERM DEBT.** Long term debt expected to be repaid from governmental funds

**GENERAL OBLIGATION BONDS.** Bonds issued for which the repayment is pledged by the full faith and credit of the city.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP).** Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Government Accounting Standards Board.

**GOVERNMENTAL FUNDS.** Funds generally used to account for tax supported activities. There are five different types of governmental funds, of which the city uses four of these. The general fund, is the main operating fund of the city. The special revenue funds are used to account for proceeds from specific sources to be used for legally restricted purposes, but normally not for major capital projects. The debt service funds, which are for the accumulation of resources to pay principle and interest on the City's general long term debt. The capital project funds, which are used for the acquisition or construction of major capital facilities.

**LEGAL LEVEL OF BUDGETARY CONTROL.** The level at which spending in excess of budgeted amounts would be a violation of law.

**LEVEL OF BUDGETARY CONTROL.** One of the three possible levels of budgetary control and authority to which organizations, programs, activities and functions may be subject. These levels of budgetary control are (a) appropriated budget, (b) legally authorized non-appropriated budget process or (c) non-budgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized non-appropriated budget review and approval process, but still are relevant for sound financial management and oversight.

**LEVY.** (1) (verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**MODIFIED ACCRUAL BASIS.** The basis of accounting associated with the governmental fund-type measurement focus. Under it, revenues and other financial resources are recognized when they become susceptible to accrual, that is, when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**OPERATING BUDGET.** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING TRANSFERS.** All interfund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**PROGRAM BUDGET.** A budget wherein expenditures are based primarily on programs of work and secondarily

on character and object class.

**PROPRIETARY FUNDS.** Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds

**REVENUES.** (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

**SPECIAL ASSESSMENTS.** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**SPECIAL REVENUE FUND.** Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

**TAXES.** Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**TAX LEVY ORDINANCE.** An ordinance through which taxes are levied.

**TAX RATE.** The amount of tax stated in terms of a unit of the tax base (e.g., specified amount per \$1,000 of assessed valuation of taxable property).

**TAX RATE LIMIT.** The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes, and may apply to a single government or to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**LIST OF ACRONYMS AND ABBREVIATIONS**

ADA - Americans with Disabilities Act

AFIS - Automated Fingerprint Identification System

AWC - Association of Washington Cities

AV - Assessed Valuation

B&O Tax - Business and Occupation Tax

CAFR - Comprehensive Annual Financial Report

CARES - Community Animal Resource & Education Society

CDBG - Community Development Block Grant

CIP - Capital Improvement Program

COLA - Cost of Living Adjustment

DMMD - Des Moines Memorial Drive

DRE - Drug Recognition Expert

DUI/DWI - Driving Under the Influence /Driving While Intoxicated

EDC - Economic Development Council of Seattle and King County

EIS - Environmental Impact Statement

EPA – Environmental Protection Agency

ESRP - Estuary and Salmon Restoration Program

FAA - Federal Aviation Administration

FEMA - Federal Emergency Management Agency

FTE - Full Time Equivalent

GFOA - Government Finance Officers Association

GIS - Geographic Information System

IT - Information Technology

JAG - Justice Assistance Grant Program

LID - Local Improvement District

LOC - Line of Credit

MUTCD - Manual on Uniform Traffic Control Devices

MVET - Motor Vehicle Excise Tax

NERA - North East Redevelopment Area

NLC - National League of Cities

NPDES - National Pollutant Discharge Elimination System

PROS - Parks, Recreation, Open Space Plan

PSAR – Puget Sound Acquisition and Restoration Fund  
PSFOA - Puget Sound Finance Officers Association  
PSRC - Puget Sound Regional Council  
PWTFLL - Public Works Trust Fund Loan  
RCW - Revised Code of Washington  
RDIP - Residential Drainage Improvement Program  
REET - Real Estate Excise Tax  
ROW - Right Of Way  
SBDC - Small Business Development Center  
SCA - Suburban Cities Association  
SCORE - South Correctional Entity  
SEPA - State Environmental Policy Act  
SR 518 - State Route 518  
SRFB - Salmon Recovery Funding Board  
SWKCC - Southwest King County Chamber of Commerce  
SWM - Surface Water Management  
TBD - Transportation Benefit District  
VEBA - Voluntary employees' beneficiary association  
WCIA - Washington Cities Insurance Authority  
WD 20 - Water District #20  
WFOA - Washington Finance Officers Association  
WRIA - Water Resource Inventory Area (Watershed Management Project)  
WSDOT - Washington State Department of Transportation  
YMCA - Young Men's Christian Association  
YWCA - Young Women's Christian Association

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